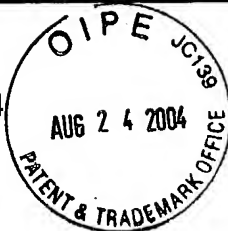


Bereskin & Parr

INTELLECTUAL PROPERTY LAW

August 23, 2004



H. Samuel Frost B.A. (Eng. Sci.), M.Sc. (Nucl. Eng.)
416 957 1687 sfrost@bereskinparr.com

08/27/2004 DALLEN 00000053 10639678
Our Reference: 10539-12

01 FC:1461

1271.00 OP

The Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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AUG 30 2004

OFFICE OF PETITIONS

- CHANGE IN SMALL ENTITY STATUS UNDER 37 C.F.R. 1.28 -

Dear Sir:

Re: **United States Patent Application No. 10/639,678**
For: LOW ENERGY REGENERABLE SO₂ SCRUBBING PROCESS
Filed: August 13, 2003
Applicant: Hakka et al.
Art Unit: 1754

Pursuant to 37 C.F.R. 1.28, the Applicant respectfully requests to forfeit small entity status for this application. The small entity status was established in good faith, when the filing fee for this application was paid on August 13, 2003. It was later discovered that small entity status was established in error.

Pursuant to 37 C.F.R. 1.28(c)(2)(ii), the chart below sets out the itemization of the deficiency in payment.

Fee	Large Entity Rate	Small Entity Rate	Date Paid	Deficiency
Basic Filing Fee	\$770.00	\$385.00	May 8, 2004	\$385.00
Claim Fee	\$162.00	\$81.00	May 8, 2004	\$81.00
Surcharge - Late Filing Fee or Oath	\$130.00	\$65.00	May 8, 2004	\$65.00
Extension for Reply within 4 th month	\$1480.00	\$740.00	May 8, 2004	\$740.00
TOTAL	\$2542.00	\$1271.00	May 8, 2004	\$1271.00

Please send all correspondence to the Toronto office:

Scotia Plaza, 40 King St. West, 40th Floor,
Toronto, Ontario, Canada M5H 3Y2
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Waterloo Technology Campus, 408 Albert St., Ste. 2,
Waterloo, Ontario, Canada N2L 3V3
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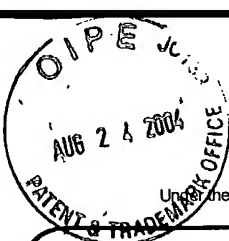
2004 AUG 26 PM 2:39

Pursuant to 37 C.F.R. 1.28(c)(2), the deficiency between the small entity fee and the regular fee is \$1,271.00, and this fee is included in our cheque no. 6783. Please charge any deficiency or credit any overpayment to our deposit account no. 02-2095.

Respectfully submitted,



Victor Krichker
Registration No. 50,198
Encl.



DAC
IPW
\$

Approved for use through 07/31/2006. OMB 0651-0031
U.S. Patent and Trademark Office: U.S. DEPARTMENT OF COMMERCE

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

TRANSMITTAL FORM <i>(to be used for all correspondence after initial filing)</i>		Application Number	10/639,678
		Filing Date	August 13, 2003 2004 AUG 26 PM 2:39
		First Named Inventor	Hakka et al
		Art Unit	1754
		Examiner Name	
Total Number of Pages in This Submission	3	Attorney Docket Number	10539-12

ENCLOSURES (check all that apply)		
<input checked="" type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input type="checkbox"/> Amendment / Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Response to Missing Parts/ Incomplete Application <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s)	<input type="checkbox"/> After Allowance Communication to Technology Center (TC) <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below):
<div>Remarks</div> <p>Letter changing entity status from Small to Large and payment of deficiency.</p>		
SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT		
Firm or Individual name	Bereskin & Parr Victor Krichker 50,198	
Signature		
Date	August 23, 2004	

CERTIFICATE OF TRANSMISSION/MAILING			
I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.			
Typed or printed name			
Signature		Date	

This collection of information is required by 37 CFR 1.5. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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